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Applicant : Nestor N. Benavides et al.
Confirmation No. : 8687
Docket No. : 0100.0023C
Title : EYEGLASSES FRAME WITH ROTATABLE
TEMPLES

**REVOCATION AND NEW POWER BY ASSIGNEE
AND STATEMENT UNDER 37 C.F.R. §3.73(b)**

The Assignee of the entire right, title, and interest in the above-identified patent hereby revokes all previously granted powers and grants the registered practitioners of EDELL, SHAPIRO & FINNAN, LLC included in the Customer Number provided below power to act, prosecute, and transact all business in the U.S. Patent and Trademark Office in connection with this patent.

The assignee certifies that to the best of its knowledge and belief it is the owner of the entire right, title, and interest in and to the above-identified patent as evidenced by:

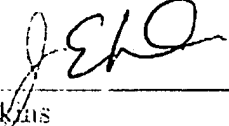
- ☒ An assignment from the inventors to Gray Matter Holdings, LLC previously recorded in the U.S. Patent and Trademark Office at Reel 012137, Frame 0832; and
- ☒ A name change from Gray Matter Holdings, LLC to 180s, Inc. previously recorded in the U.S. Patent and Trademark Office at Reel 015469, Frame 0988.

☒ Please direct all correspondence concerning this patent to:

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The undersigned (whose title is supplied below) is empowered to sign this statement on behalf of the assignee.

Date: 4/6/09 Signature: 
Name: Jay Wilkins
Title: CFO
Company: 180s, Inc.